

WHAT IS CLAIMED IS:

1. A magnetic recording medium, comprising:
 - a non-magnetic substrate,
 - a non-magnetic layer disposed on one surface of the non-magnetic substrate,
 - a magnetic layer disposed on the non-magnetic layer,
 - and
 - a back coat layer disposed on the other surface of the non-magnetic substrate,

wherein the back coat layer contains at least carbon black and alumina as non-magnetic powder, and

wherein the relation between the abrasivity (y) in microns of the back coat layer and the alumina content (x) parts by weight to 100 parts by weight of non-magnetic powder excluding alumina satisfies the following four equations:

$$y \leq 4.6x + 12.2 \dots(1)$$

$$y \geq 4.1x + 10.8 \dots(2)$$

$$y \geq 13 \dots(3)$$

$$y \leq 17 \dots(4)$$

where the abrasivity is measured as follows:

an edge of a prismatic Sendust bar having a square cross-section is pushed onto the surface of the back coat layer perpendicular to the running direction of the magnetic

recording medium, so that the longitudinal direction of the Sendust bar is orthogonal to the running direction of the magnetic recording medium, whereby the magnetic recording medium is pressed at an approaching angle of 12 degree; the magnetic recording medium is supported by a tension of 0.526 N/cm per unit width, and a 50-m length thereof is moved back and forth one time over the Sendust bar at a running speed of 0.3 m/s, whereby the width of the region scraped in the running direction on the Sendust bar by the surface of the back coat layer represents the abrasivity.

2. A magnetic recording medium according to Claim 1, wherein the alumina contained in the back coat layer has an average particle diameter of 0.15 to 0.23 μm .